

MIAMI-DADE COUNTY, FLORIDA

ENTERPRISE FUNDS  
SUPPLEMENTAL COMBINING BALANCE SHEET  
SEPTEMBER 30, 2000  
(with comparative totals for September 30, 1999)  
(in thousands)

	Transit Agency	Solid Waste Management	Seaport	Aviation Department
<b>Assets:</b>				
Current Assets:				
Cash and cash equivalents	\$ 315	\$ 16,672	\$ 1,882	\$ 94,757
Investments		37,160	4,059	19,199
Accounts receivable, net	5,950	15,342	7,788	27,976
Due from other funds		2,314		
Due from other governments		941		
Inventories	15,232		1,923	1,873
Other current assets	1,442	519	377	5,846
Total current assets	22,939	72,948	16,029	149,651
Restricted assets:				
Cash and cash equivalents	55	11,632	7,956	203,951
Investments	197,414	26,419	20,166	227,996
Other restricted assets	21,566	6,708	11,316	5,821
Total restricted assets	219,035	44,759	39,438	437,768
Fixed Assets:				
Property, plant and equipment	1,960,772	551,718	614,273	3,255,223
Less: accumulated depreciation	(641,665)	(262,302)	(129,954)	(975,509)
Property, net	1,319,107	289,416	484,319	2,279,714
Other assets:				
Deferred charges and other assets		9,143	4,590	15,938
Total assets	\$ 1,561,081	\$ 416,266	\$ 544,376	\$ 2,883,071
<b>Liabilities and Fund Equity:</b>				
Current liabilities payable from current assets:				
Accounts payable and accrued expenses	\$ 10,636	\$ 14,717	\$ 2,810	\$ 51,182
Current portion of bonds, loans and notes payable			1,958	
Estimated claims payable				
Due to other funds	15,373	2,812	110	1,293
Due to other governments		575		
Deferred revenues and other current liabilities	703	4,652		38,565
Total current liabilities payable from current assets	26,712	22,756	4,878	91,040
Current liabilities payable from restricted assets:				
Accounts payable, accrued expenses and deferred credits	11,463	3,748	13,877	30,091
Current portion of bonds, loans and notes payable		8,435	7,340	57,175
Due to other funds	8,358			
Estimated claims payable				
Total current liabilities payable from restricted assets	19,821	12,183	21,217	87,266
Long-term liabilities:				
Bonds, loans and notes payable, net		137,131	388,234	1,808,114
Due to other funds				
Estimated claims payable				
Liability for closure and postclosure care costs		110,677		
Other long-term liabilities	220,322	10,547	2,310	232,018
Total long-term liabilities	220,322	258,355	390,544	2,040,132
Fund equity:				
Contributions	1,401,638	122,919	106,289	340,708
Retained earnings (deficit):				
Reserve for restricted assets				79,946
Unreserved retained earnings (deficit)	(107,412)	53	21,448	243,979
Total fund equity	1,294,226	122,972	127,737	664,633
Total liabilities and fund equity	\$ 1,561,081	\$ 416,266	\$ 544,376	\$ 2,883,071

**MIAMI-DADE COUNTY, FLORIDA**

Water and Sewer	Public Health Trust	Rickenbacker Causeway	Vizcaya Art Museum	Housing Agency Public Housing Division	Total	
					September 30,	
					2000	1999
\$ 29,599	\$ 19,467	\$ 773	\$ 854	\$ 2,323	\$ 166,642	\$ 186,016
112,123	10,794	1,735	1,941		187,011	147,438
72,546	142,024		12	35	271,673	260,393
1,976	34,020				38,310	29,155
				189	1,130	1,983
20,409	11,336	25			50,798	47,874
	6,864		7		15,055	8,319
236,653	224,505	2,533	2,814	2,547	730,619	681,178
28,539	87,769	1,027		6,515	347,444	389,870
892,448	330,226	2,332			1,697,001	1,531,349
875	2,865				49,151	58,066
921,862	420,860	3,359		6,515	2,093,596	1,979,285
3,682,751	677,224	39,787	9,019	40,268	10,831,035	10,391,585
(865,190)	(326,285)	(15,466)	(293)	(12,724)	(3,229,388)	(2,951,578)
2,817,561	350,939	24,321	8,726	27,544	7,601,647	7,440,007
18,473	5,496	36		1,627	55,303	54,303
\$ 3,994,549	\$ 1,001,800	\$ 30,249	\$ 11,540	\$ 38,233	\$ 10,481,165	\$ 10,154,773
\$ 55,852	\$ 130,930	\$ 833	\$ 198	\$ 1,724	\$ 268,882	\$ 249,871
4,736	6,931			520	14,145	14,185
	5,464				5,464	6,164
282	1,508			949	22,327	22,308
					575	311
23,375	29,489	543		462	97,789	136,474
84,245	174,322	1,376	198	3,655	409,182	429,313
69,835	1,920	93			131,027	144,968
29,605		1,280			103,835	97,025
2,078	6,486				16,922	7,263
15,560					15,560	16,639
117,078	8,406	1,373			267,344	265,895
1,720,049	180,700	1,330		7,730	4,243,288	4,126,756
						1,310
5,005	32,034				37,039	39,558
					110,677	118,845
	18,184		258		483,639	453,800
1,725,054	230,918	1,330	258	7,730	4,874,643	4,740,269
963,108	368,049	2,161	7,120	17,865	3,329,857	3,216,266
391,816	134,501	3,359		6,515	616,137	530,570
713,248	85,604	20,650	3,964	2,468	984,002	972,460
2,068,172	588,154	26,170	11,084	26,848	4,929,996	4,719,296
\$ 3,994,549	\$ 1,001,800	\$ 30,249	\$ 11,540	\$ 38,233	\$ 10,481,165	\$ 10,154,773

MIAMI-DADE COUNTY, FLORIDA

**ENTERPRISE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS (DEFICIT)**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
(with comparative totals for September 30, 1999)  
(in thousands)

	Transit Agency	Solid Waste Management	Seaport	Aviation Department
Operating revenues:				
Charges for services	\$ 82,179	\$ 196,987	\$ 72,539	\$ 479,615
Operating expenses:				
Personnel costs	155,256	47,951	11,712	145,575
Contractual services	48,120	82,338	14,146	117,913
Material and supplies	18,593	1,586	3,914	13,542
Other	40,757	39,269	6,257	39,393
Operating expenses before depreciation and assumption of closure and postclosure care costs for inactive landfills	262,726	171,144	36,029	316,423
Depreciation	(54,352)	(14,799)	(9,866)	(98,711)
Assumption of closure and postclosure care costs for inactive landfills		(704)		
Other		363	(2,465)	(4,621)
Operating income (loss)	(234,899)	10,703	24,179	59,860
Non-operating revenues (expenses):				
Investment income		6,134	1,295	24,258
Interest expense		(7,954)	(21,859)	(97,503)
Intergovernmental subsidies	49,222	2,132		
Other, net	30,984	(3,725)	(902)	5,893
Total non-operating revenues (expenses)	80,206	(3,413)	(21,466)	(67,352)
Income (loss) before operating transfers	(154,693)	7,290	2,713	(7,492)
Operating transfers in	104,680	1,510		
Operating transfers out				
Net income (loss)	(50,013)	8,800	2,713	(7,492)
Depreciation on assets acquired with contributions	39,813			10,876
Increase (decrease) in retained earnings	(10,200)	8,800	2,713	3,384
Residual equity transfers				
Retained earnings (deficit) at beginning of year	(97,212)	(8,747)	18,735	320,541
Retained earnings (deficit) at end of year	\$ (107,412)	\$ 53	\$ 21,448	\$ 323,925

**MIAMI-DADE COUNTY, FLORIDA**

Water and Sewer	Public Health Trust	Rickenbacker Causeway	Vizcaya Art Museum	Housing Agency Public Housing Division	Total	
					September 30,	
					2000	1999
\$ 379,392	\$ 710,288	\$ 5,546	\$ 2,800	\$ 3,864	\$ 1,933,210	\$ 1,822,930
96,751	504,977	1,932	1,476	1,685	967,315	942,008
26,623	190,002	950	331	751	481,174	444,058
26,203	154,114	53	89	607	218,701	191,874
19,314	76,136	98	593	1,830	223,647	203,045
168,891	925,229	3,033	2,489	4,873	1,890,837	1,780,985
(94,489)	(32,607)	(600)	(27)	(1,016)	(306,467)	(300,220)
					(704)	(3,477)
		(36)			(6,759)	(4,374)
116,012	(247,548)	1,877	284	(2,025)	(271,557)	(266,126)
57,917	21,018	258	143	309	111,332	89,595
(82,310)	(9,717)	(186)		(478)	(220,007)	(206,767)
1,120				3,403	55,877	58,969
(841)	9,429	(2)		(395)	40,441	6,903
(24,114)	20,730	70	143	2,839	(12,357)	(51,300)
91,898	(226,818)	1,947	427	814	(283,914)	(317,426)
	225,469				331,659	321,024
(24,788)					(24,788)	(26,721)
67,110	(1,349)	1,947	427	814	22,957	(23,123)
29,949					80,638	85,039
97,059	(1,349)	1,947	427	814	103,595	61,916
	(6,486)				(6,486)	
1,008,005	227,940	22,062	3,537	8,169	1,503,030	1,441,114
\$ 1,105,064	\$ 220,105	\$ 24,009	\$ 3,964	\$ 8,983	\$ 1,600,139	\$ 1,503,030

**MIAMI-DADE COUNTY, FLORIDA**

**ENTERPRISE FUNDS  
SUPPLEMENTAL COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
(with comparative totals for September 30, 1999)  
(in thousands)

	<b>Transit Agency</b>	<b>Solid Waste Management</b>	<b>Seaport</b>	<b>Aviation Department</b>
Cash flows from operating activities:				
Cash received from customers and tenants	\$ 78,612	\$ 192,186	\$ 72,539	\$ 478,190
Cash paid to suppliers	(103,043)	(129,950)	(24,176)	(195,848)
Cash paid to employees for services	(154,665)	(47,726)	(12,459)	(143,300)
Net cash provided (used) by operating activities	(179,096)	14,510	35,904	139,042
Cash flows from non-capital financing activities:				
Operating grants received	148,096	3,949		
Advances (reimbursements to) from the County				
Operating transfers in from other funds	10,679			
Operating transfers out to other funds				
Receipts (Payments) from outside organizations			(904)	
Net cash provided (used) by non-capital financing activities	158,775	3,949	(904)	
Cash flows from capital and related financing activities:				
Proceeds from issuance of long-term debt				211,984
Principal payments - bonds, loans, notes and advances payable		(7,655)	(8,061)	(54,170)
Proceeds for extinguishment of debt				
Interest paid		(7,653)	(21,742)	(95,549)
Proceeds from sale of assets		139		
Proceeds received from lease in/lease out				
Capital advances to other governmental funds				
Proceeds from FEMA/insurance claims				1,765
Purchase of fixed and intangible assets	(205)		(5,059)	
Acquisition and construction (including capitalized interest)	(54,866)	(19,894)	(27,958)	(161,506)
Capital grants received			21,333	4,128
Capital contributed by federal, state and local	57,118			16,439
Passenger facility charges				43,090
Net cash provided (used) by capital and related financing activities	2,047	(35,063)	(41,487)	(33,819)
Cash flows from investing activities:				
Purchase of investments securities	(197,414)	(63,580)	(24,225)	(557,208)
Proceeds from sale and maturities of investment securities	202,538	74,188	29,084	460,186
Interest and dividends on investments	13,154	6,134	1,295	25,228
Loans to other funds		160		
Net cash provided (used) by investing activities	18,278	16,902	6,154	(71,794)
Net increase (decrease) in cash and cash equivalents	4	298	(333)	33,429
Cash and cash equivalents at beginning of year	366	28,006	10,171	265,279
Cash and cash equivalents at end of year	\$ 370	\$ 28,304	\$ 9,838	\$ 298,708

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

Water and Sewer	Public Health Trust	Rickenbacker Causeway	Vizcaya Art Museum	Housing Agency Public Housing Division	Total	
					September 30,	
					2000	1999
\$ 379,117	\$ 678,191	\$ 5,649	\$ 2,810	\$ 4,237	\$ 1,891,531	\$ 1,798,852
(79,980)	(445,202)	(1,022)	(1,121)	(3,838)	(984,180)	(843,031)
(90,374)	(502,827)	(1,932)	(1,476)	(1,239)	(955,998)	(921,569)
208,763	(269,838)	2,695	213	(840)	(48,647)	34,252
513				3,403	155,961	175,455
						(25,516)
				330	11,009	1,709
(24,788)					(24,788)	(26,721)
					(904)	549
(24,275)				3,733	141,278	125,476
13,954					225,938	361,517
(32,997)	(6,685)	(1,235)		(495)	(111,298)	(97,037)
(90,491)	(9,509)	(231)		(467)	(225,642)	(207,110)
5,135					5,274	295
				(171)	(171)	133,119
					1,765	(4,379)
	(34,003)	(1,001)	(47)	(484)	(40,799)	(49,123)
(104,609)				(398)	(369,231)	(429,334)
					25,461	20,343
27,218	259,625				360,400	336,943
					43,090	43,356
(181,790)	209,428	(2,467)	(47)	(2,015)	(85,213)	108,590
(1,219,439)	(140,014)	(4,068)	(1,938)		(2,207,886)	(2,181,142)
1,056,371	177,777	3,906	1,805	300	2,006,155	1,826,624
55,695	30,446	258	143		132,353	112,118
					160	320
(107,373)	68,209	96	10	300	(69,218)	(242,080)
(104,675)	7,799	324	176	1,178	(61,800)	26,238
162,813	99,437	1,476	678	7,660	575,886	549,648
\$ 58,138	\$ 107,236	\$ 1,800	\$ 854	\$ 8,838	\$ 514,086	\$ 575,886

MIAMI-DADE COUNTY, FLORIDA

ENTERPRISE FUNDS  
SUPPLEMENTAL COMBINING STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000

(with comparative totals for September 30, 1999)

(Continued)

(in thousands)

	Transit Agency	Solid Waste Management	Seaport	Aviation Department
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (234,899)	\$ 10,703	\$ 24,179	\$ 59,860
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	54,352	14,799	9,866	98,711
Provision for uncollectible accounts				4,198
Other - net		16,210	2,465	4,621
(Increase) decrease in assets:				
Accounts receivable, net	(3,568)	(4,800)	(234)	(5,177)
Inventories	(407)		(645)	(408)
Other current assets	25		(114)	
Deferred charges and other assets		571	247	
Due from other funds				
Due from other governments		307		
Increase (decrease) in liabilities:				
Accounts payable and accrued expenses	5,401	418	140	(8,756)
Due to other funds				130
Due to other governments		272		
Deferred revenue and other current liabilities		545		
Estimated claims payable				
Liability for closure and postclosure care costs		(24,740)		
Other long-term liabilities		225		(14,137)
Net cash provided (used) by operating activities	<u>\$ (179,096)</u>	<u>\$ 14,510</u>	<u>\$ 35,904</u>	<u>\$ 139,042</u>
Non cash investing, capital and financing activities:				
Property, plant and equipment contributions received				
Loss on disposition of project costs				

(Concluded)

**MIAMI-DADE COUNTY, FLORIDA**

Water and Sewer	Public Health Trust	Rickenbacker Causeway	Vizcaya Art Museum	Housing Agency Public Housing Division	Total	
					September 30,	
					2000	1999
\$ 116,012	\$ (247,548)	\$ 1,877	\$ 284	\$ (2,025)	\$ (271,557)	\$ (266,126)
94,489	32,607	600	27	1,016	306,467	300,220
		36			4,198	7,364
					23,332	12,479
(2,219)	(31,404)		10	202	(47,190)	(21,234)
(1,200)	(707)				(3,367)	(1,836)
	(300)		(7)		(396)	(139)
(349)	4,346			(845)	3,970	(1,286)
(1,976)					(1,976)	
				546	853	(1,058)
3,579	14,323	79	(73)	640	15,751	33,007
1,194	(3,806)				(2,482)	(3,184)
					272	(113)
197	(33,129)	103		(569)	(32,853)	(9,170)
(964)	(3,333)				(4,297)	(2,180)
					(24,740)	(11,607)
	(887)		(28)	195	(14,632)	(885)
<u>\$ 208,763</u>	<u>\$ (269,838)</u>	<u>\$ 2,695</u>	<u>\$ 213</u>	<u>\$ (840)</u>	<u>\$ (48,647)</u>	<u>\$ 34,252</u>

\$ 21,560

\$ 21,560 \$ 21,049

\$ 45,383